

Indiana Department of Revenue Contact Information

To obtain copies of forms, bulletins or other administrative pronouncements:

*By Internet, visit our Web site: www.IN.gov/dor. (Click on either the "Tax Forms" or "Publications" link.)

*By e-mail, write to pfrequest@dor.state.in.us.

*By FAX, call our TaxFax at (317) 233-2329 (from the handset of a FAX machine).

*By telephone, call our Forms Order Line at (317) 615-2581.

For refund information:

Call our Automated Taxpayer Information System (and press "1" in response to instructions given) from a touch tone telephone: (317) 233-4018 between 8:00 A.M. Monday - 10:00 P.M. Saturday.

Other taxpayer services:

To speak with a taxpayer assistant regarding individual income taxes, call our Taxpayer Services Division at (317) 232-2240 (8:15 A.M. - 11:15; 12:30 - 4:30 P.M.).

For corporate tax questions, call (317) 615-2662.

The Indianapolis Walk-In Assistance Center is open 8:00 A.M. - 4:30 P.M.

To obtain Taxpayer Assistance Phone Numbers by specific tax types, go to: www.in.gov/dor/assistance/indy.html.

For departmental Post Office box numbers, click here: www.in.gov/dor/filingdeadlines/pdf/po_boxes.pdf.

To obtain a list of the department's District Offices, go to www.in.gov/dor/assistance/district.html.

Motor Carrier Services:

Indiana Department of Revenue, Motor Carrier Services Division, 5252 Decatur Boulevard, Suite R, Indianapolis, IN 46241, (317) 615-7200, www.IN.gov/dor/mcs.

Commercial Drivers License, (317) 615-7335; IRP, (317) 615-7340; Indiana State Police, (317) 615-7373; Oversize/Overweight Vehicle Permitting, (317) 615-7320; Motor Carrier Fuel Tax/IFTA, (317) 615-7345; Operating Authority, (317) 615-7290;

Oversize/Overweight Insurance, (317) 615-7349; Superload Permits, (317) 615-7325.

Indiana Department of Revenue
Public Affairs Division
100 N. Senate Avenue
Indianapolis, IN 46204

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Indiana Tax Dispatch

January - March 2003

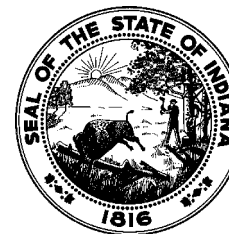
Volume VI, No. 1

ELECTRONIC FILING SYMPOSIUM TO BE HELD IN INDIANAPOLIS

A Quarterly Publication
for Tax Practitioners

*Courtesy of the
Indiana Department
of Revenue*

*Visit the department
on the Internet at:
www.IN.gov/dor*



The Federation of Tax Administrators (FTA), in cooperation with the IRS, is sponsoring the annual 2003 Electronic Filing Symposium May 4 – 7, 2003, in Indianapolis, Indiana, at the Hyatt Regency Hotel.

This symposium brings together representatives from the various State's Revenue agencies involved in electronic tax filing, the Internal Revenue Service and the various software companies (including their board members from the National Association of Computerized Tax Processors).

It allows these organizations to review the previous filing season's highlights and pitfalls, as well as to discuss new initiatives for future filing seasons in hopes of making electronic tax filing faster, easier and more user-friendly for both the practitioners and the taxpayers.

STATE HOLIDAYS

Offices of the Indiana Department of Revenue will be closed on the following dates:

April 18, 2003	Good Friday
May 6, 2003	Primary Election Day
May 26, 2003	Memorial Day
July 4, 2003	Independence Day

**Taxpayer Refund
Information Line:
(317) 233-4018**

TO ALL TAX PREPARERS

Each year, professionals in their respective fields are called upon to serve. And, each year they come through for us.

A special thank you goes out to those Indiana tax practitioners who helped the Indiana Department of Revenue work the bugs out of the tax year 2002 publications and forms in preparation for taxpayers' usage.

We couldn't do it without you!

Also, we would also like to introduce to you our new Software Developer Liaison, Michele Brackemyre. If you have questions or problems with tax preparation software, please contact Michele by e-mail at forms@dor.state.in.us or by telephone at (317) 232-2198.

THANK YOU!

Kenneth L. Miller, Commissioner
Indiana Department of Revenue

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"UP TO THE MINUTE"



For late-breaking news on important corrections, changes, and other state tax issues, please visit our "Up to the Minute" feature regularly at www.in.gov/dor/minute/.

Due to printing errors, current examples include a rate change on Form ST-103P and a partial instruction omission on Form WH-1.

NEW CORPORATE LAWS MEAN NEW CALCULATIONS

The 2002 Special Session of the Indiana General Assembly enacted extensive tax restructuring for the State of Indiana. This includes simplification of the tax structure through the repeal of the Gross Income Tax and the Supplemental Net Income Tax. While these changes are effective January 1, 2003, the same changes dramatically impact the preparation and submission of 2002 tax forms.

As we go to press, the 2002 reporting forms will reflect the final calculations for the Gross Income and Supplemental Net Income Taxes as of December 31, 2002. This applies to both calendar year and fiscal year filers. This filing requirement has an immediate impact on all corporate taxpayers, since the return's due date is April 15, 2003.

Special rules apply for claiming estimated tax payments made during 2002. Any estimated payments made

by a taxpayer by December 31, 2002, with a fiscal year that begins in 2002, must be claimed against the final tax liabilities as calculated on the December 31, 2002, tax return. Estimated tax paid after December 31, 2002, for fiscal years ending in 2003, is to be claimed on the adjusted gross income tax return as normally filed after the close of the federal taxable year.

Some taxpayers will incur a final tax liability for gross and supplemental net income taxes with none of their regular quarterly estimated payments on file to apply as a credit against their 2002 final tax liability. However, any overpayment will be credited against the taxpayer's adjusted gross income tax liability reported on the return filed for the fiscal year ending in 2003.

After January 1, 2003, a fiscal year taxpayer should begin to recalculate the amount of estimated income tax payments based on a tax rate of 8.5%

of adjusted gross income. The quarterly estimated Corporation Income Tax Return, Form IT-6, or EFT IT-6 account, may still be used to report the different amount of calculated tax liability through the end of their fiscal year. Additional estimated payments might be made on Form E-6.

Taxpayers may send payments with a request for an **extension of time to file** a return. For the December 31, 2002, return for gross and supplemental net income taxes, a sixty-day extension to file may be granted, upon written request, if at least 90% of the expected tax is paid by the April 15, 2003 due date.

NOTE: See Departmental Notice #18, "Filing Requirements for Corporate Fiscal Years Beginning in 2002 and Ending in 2003" that is scheduled to be issued soon.

2003 TAX PLANNING CALENDAR

(Note: If the due date shown falls on a weekend or state holiday, the payment is due on the next business day.)
www.IN.gov/dor/filingdeadlines/

FEBRUARY

February, 2003 - IT-40 ES, Estimated Tax Vouchers, were mailed to taxpayers.

February 20 - ST-103 / WH-1, Sales/Use and Withholding Tax, Early Filer Tax Returns are due.

February 28 - WH-3, Annual Reconciliation statement filed by employers indicating state/county taxes withheld from employees' wages. Include W-2's, WH-18's and 1099's (if showing Indiana state/county withholdings).

MARCH

March 1 - Last day for Farmers and Fishermen to file Indiana Individual Income Tax Returns (in lieu of making estimated tax payment)

March 2 - Monthly Trust Tax Returns for January are due.

March 15 - WH-1U, Underpayment of Withholding Taxes, are due.

March 20 - ST-103 / WH-1, Sales/Use and Withholding Tax, Early Filer Tax Returns are due.

March 30 - Monthly Trust Tax Returns for February are due.

APRIL

April 15 - Individual Income Tax filing deadline

April 15 - Individual Income Tax, first 2003 estimated installment payment is due.

April 15 - URT-Q, Indiana Utility Receipts Tax Return, Estimated Quarterly payment is due (first of four for 2003).

April 20 - ST-103 / WH-1, Sales/Use and Withholding Tax, Early Filer Tax Returns are due.

April 30 - Monthly Trust Tax Returns for March are due.

Income Tax Information Bulletins--Cont. from Pg. 6

Income Tax IB #14
Revised January 2003
Income Tax Credit for Donations to Colleges

Income Tax IB #15
Revised January 2003
Extension of time to File Indiana Corporation Income Tax Returns and Recognition of the Federal Extension of Time to File Indiana Corporation Income Tax Returns

Income Tax IB #16
Revised January 2003
Use of Federal Form W-2 Reporting Indiana State and County Taxes Withheld

Income Tax IB #17
Revised Jan. 2003
Taxation and Filing Requirements of Not-For-Profit Organizations

Income Tax IB #18
Revised Jan. 2003
Instructions for Obtaining Extensions of Time to File Indiana Individual Income Tax Returns

Income Tax IB #19
Revised Jan. 2003
Government Obligations

Income Tax IB #22
Revised Jan. 2003
Neighborhood Assistance Tax Credit

Income Tax IB #23
Suspended
Consolidated Corporation Income Tax Returns

Income Tax IB #26
Revised Jan. 2003
General Information Concerning Filing Requirements and Specific Tax Benefits Available to the Elderly

Income Tax IB #27
Revised Jan. 2003
Indiana Adjusted Gross Income Tax as Applicable to Military Personnel

Income Tax IB #32
Revised Jan. 2003
General Information on County Income Taxes

Income Tax IB #38
Revised Jan. 2003
Renter's Deduction

Income Tax IB #42
Revised Jan. 2003
Indiana Income Tax Forms and Schedules

Income Tax IB #43
Revised Jan. 2003
Insulation Deduction

Income Tax IB #47
Deleted Dec. 31, 2002
Gross Income Tax on Real Property Sales

Income Tax IB #50
Deleted November 2002
Requirements for Information Returns for Indiana Income Tax Purposed

Income Tax IB #52
Revised Jan. 2003
Withholding Information for Part-Time Employees and Other Miscellaneous Withholding Requirements

Income Tax IB #59
Revised Jan. 2003
Application of Tax Credits Available to Taxpayers

Income Tax IB #64
Revised Jan. 2003
Interest Rates on Assessments of Delinquent Taxes and Refunds for Overpayment of Taxes for Listed Taxes under IC 6-8.1-1-1

Income Tax IB #66
Revised Jan. 2003
Enterprise Zones

Income Tax IB #70
Revised Jan. 2003
Disability Income Deduction

Income Tax IB #72
Revised Jan. 2003
S Corporation/Partnership/Fiduciary Election to File Composite Return On Behalf of Non-resident Shareholders/Partners/Beneficiaries

Income Tax IB #73
Deleted Dec. 31, 2002
Indiana Gross Income Tax Exemption for Certain Conservancy Districts, Regional Water, Sewage or Solid Water Districts, and Certain Not-for-Profit Corporations

Income Tax IB #78
Revised Jan. 2003
Foreign Source Dividend Deduction

Income Tax IB #79
Revised Jan. 2003
Income Derived from Investment Funds Holding U.S. Government Obligations

Income Tax IB #85
Revised Jan. 2003
Nominee Withholding Procedures for Small Business Corporations, Partnerships and Fiduciaries

Income Tax IB #87
Revised Jan. 2003
Historic Building Rehabilitation Tax Credit

Income Tax IB #87A
Revised Jan. 2003
Residential Historic Rehabilitation Credit

Income Tax IB #88
Revised Jan. 2003
Taxation of Non-Resident Professional Athletes

Income Tax IB #91
Revised Jan. 2003
Rerefined Lubrication Oil Facility Tax Credit

Audit-Grams
www.in.gov/dor/publications/legal/audit_gram/index.html

Tax Policy Directives
www.in.gov/dor/publications/poldir/index.html

Tax Policy Directive #8
Revised Jan. 2003
Application of Sales and Use Tax to Demonstrator Automobiles, Jan. 2003

Tax Policy Directive #11
Revised Jan. 2003
Other Tobacco Products Tax

Commissioner's Directives
www.in.gov/dor/publications/comdir/

Commissioner's Directive #18
Issued Dec. 2002
Utility Receipts Tax

Departmental Notices
www.in.gov/dor/publications/notices/index.html

Dept. Notice #2
Revised Dec. 1, 2002
Prepayment of Sales Tax on Gasoline

Dept. Notice #3
Revised Oct. 17, 2002
Interest Rates for Calendar Year 2003

Dept. Notice #5
Revised Sept. 2002
Reporting Employee Taxes Withheld

Dept. Notice #12
Revised Jan. 2003
State and Federal Excise Taxes Levied on Motor Fuel

Dept. Notice #17
Issued Nov. 1, 2002
Transition of the Indiana Sales Tax Increase effective for Transactions Occurring After November 30, 2002

Recent Administrative Pronouncements

Sales Tax Information Bulletins

<http://www.in.gov/dor/publications/bulletin/sales/index.html>

Sales Tax IB #9
Revised Jan. 2003
Agricultural Production Exemptions

Sales Tax IB #11
Revised Dec. 2002
Application of Sales Tax to Restaurant Owners Including Fast Food Operation and Caterers

Sales Tax IB #24
Revised Dec. 2002
Application of Sales Tax to Merchandise Sold Through Television and Radio Stations or Magazines and Newspapers

Sales Tax IB #27
Revised Dec. 2002
Barbers and Beauticians

Sales Tax IB #29
Revised Dec. 2002
Sales of Food

Sales Tax IB #32
Revised Dec. 2002
Public School Corporation Purchases and Sales

Sales Tax IB #33
Revised Dec. 2002
Exemption from the Retail Sales Tax on Unitary Transaction of Eight Cents (\$.08) or Less

Sales Tax IB #36
Revised Dec. 2002
Water Conditioning Companies

Sales Tax IB #37
Revised Jan. 2003
Sales by Out-of-State Merchants

Sales Tax IB #38
Revised Dec. 2002
Application of Sales Tax to Direct Payment Permit Holders

Sales Tax IB #39
Revised Dec. 2002
Insurance Companies

Sales Tax IB #41
Revised Dec. 2002
Sales Tax Application to Furnishing of Accommodations

Sales Tax IB #43
Revised Jan. 2003
Nursing Homes

Sales Tax IB #44
Deleted Nov. 2002
Taxability of Packaging Materials and Containers for Indiana Sales Tax

Sales Tax IB #45
Revised Dec. 2002
Vending Machines and Other Food Holding Units

Sales Tax IB #47
Revised Jan. 2003
Auto Rental Excise Tax and Marion County Supplemental Auto Rental Excise Tax

Sales Tax IB #51
Revised Jan. 2003
Public Utilities

Sales Tax IB #51E
Deleted 01/03
Public Utilities Furnishing Electrical Energy and/or Steam Heat (Replaced by # 51)

Sales Tax IB #51G
Deleted 01/03
Public Utilities Furnishing Natural or Artificial Gas (Replaced by # 51)

Sales Tax IB #51T
Revised Jan. 2003
Telecommunication Services

Sales Tax IB #51W
Deleted Jan. 2003
Public Utilities Furnishing Water (Replaced by # 51)

Sales Tax IB #56
Revised Dec. 2002
Time Limitation for the Issuance of Assessments

Sales Tax IB #58
Revised Dec. 2002
Price Discounts

Sales Tax IB #59
Revised Dec. 2002
Advertising Signs and Billboards

Sales Tax IB #60
Revised Dec. 2002
Construction Contractors

Sales Tax IB #61
Revised Dec. 2002
Food Stamps

Sales Tax IB #62
Deleted Nov. 2002
Residential Improvements to Realty

Sales Tax IB #63
Deleted Nov. 2002
Food Service Equipment

Sales Tax IB #67
Revised Jan. 2003
Professional Racing Team Engines and Chassis

Sales Tax IB #69
Revised Dec. 2003
Commercial Printers

Income Tax Information Bulletins

www.in.gov/dor/publications/bulletin/income/index.html

Income Tax IB #3
Revised January 2003
Payment of Indiana Estimated Tax by Individuals

Income Tax IB #4
Suspended
Treatment of Corporate Net Operating Losses under the Indiana Adjusted Gross Income Tax Act

Income Tax IB #6
Revised January 2003
Civil Service Annuity Adjustment and Military Retirement or Survivor's Benefit Adjustment

Income Tax IB #7
Revised January 2003
Filing Requirements for Prior Year Individual Income Tax Returns

Income Tax IB #11
Revised January 2003
Indiana Corporate Estimated Income Tax Payments

Income Tax IB #12
Revised January 2003
Corporate Income Taxes

(Continued on Pg. 7)

NOTES TO ELECTRONIC RETURN ORIGINATORS

➔ Deceased taxpayer returns can now be filed electronically.

In previous years, Electronic Return Originators (ERO's) have been instructed that Indiana tax returns for deceased taxpayers cannot be filed electronically.

However, with the change the IRS made this past fall, you can now electronically file returns for deceased taxpayers for both the Federal and Indiana tax returns. Please disregard Item 1a of "What Can Be Electronically Transmitted" on Page 6 of Indiana Publication IND 1345.

➔ Enterprise Zone Deduction and the IT-40QEC

On page 10 of the Indiana Publication IND 1345, "Attachments to Form

IT-8453" indicates that the Indiana IT-40QEC should be attached to the back of the IT-8453. Thus, it would be kept by the ERO for three (3) years.

However, recently a letter went out to all Indiana ERO's indicating that when a taxpayer files an electronic tax return and claims the Indiana Enterprise Zone Deduction, the IT-40QEC should now be mailed to the Department. If you are electronic filing a return for a client who is claiming this deduction, please mail the IT-40QEC to:

Indiana Department of Revenue
Compliance Division, N203
100 N Senate Avenue
Indianapolis, IN 46204-2253

"Riverboat Project"

Letters have gone out over the past several months to Indiana nonresidents as part of the department's Riverboat Project. The letters went to those who live outside Indiana for whom federal forms W2-G were reported to the IRS by Indiana riverboats on their winnings, but state taxes had not been paid to Indiana.

Effective July 1, 2002, riverboats began withholding Indiana taxes for all winners. However, Indiana residents have always had to report and pay taxes on their riverboat winnings.

According to Indiana Codes 6-3-4-1 and 6-3-2-2, full year nonresidents of Indiana who receive income from Indiana sources must file an Indiana Individual Income Tax Return, Form IT-40PNR. The portion of total federal income that is derived from or connected with Indiana sources is subject to Indiana tax.

Indiana nonresidents who receive letters from the department should consider filing amended returns with their home states to claim credits for taxes paid to Indiana.

Donations to Indiana NEWP's Program Aid the State's Wildlife

You've heard of a newt, but have you heard of Indiana's NEWP? NEWP is the state's Nongame and Endangered Wildlife Program that began in 1982 with the passing of legislation to initiate the nongame income tax checkoff on the Indiana State Income Tax form.

A total of \$403,824.85 was collected from this checkoff from 32,981 taxpayers in 2002. ***Taxpayers completing the 2002 IT-40 this year may fill in the amount they wish to donate on line 30.***

This checkoff gives Indiana residents the opportunity to donate some or all of their tax refund to help protect and manage over 550 species of nongame and endangered animals in the state. Proceeds go to the Department of Natural Resources for research and surveys, habitat management, public education, restoration projects, and land acquisition, which relies heavily on donations.

Annual IRS Nationwide Tax Forums Scheduled for Practitioners in 2003

Plans have been finalized for the IRS' 2003 Nationwide Tax Forum and Exhibitions to be held this year at Atlantic City, Orlando, Atlanta, St. Louis, San Antonio, and Las Vegas.

These Tax Forum and Exhibitions are especially helpful to tax practitioners who are considering filing their clients' tax returns electronically for the first time.

Designed to provide tax practitioners

with the most up-to-date information on electronic tax filing and other alternative tax filing methods, the annual event also allows the software companies to display their state-of-the-art computers and computer software designed for electronic filing.

More information can be obtained on the Web at www.paintl.com. Listed under "Participant Information" are dates and information on registration, hotels and transportation services.

2002 Corporate Tax Form Corrections Update through January 28, 2003

Corporate Adjusted Gross Income Tax Rate Table

Correction to tax rate within a table:

- Effective tax rate for fiscal year starting November 1, 2002 to October 31, 2003 .0762 .0765

The table appears in following places:
2002 Form IT-20NP(FY) page 2 and instruction page 7,
2002 Form IT-20FY page 2 and instruction page 9, and
2002 IT-20S instruction booklet, page 7.

Schedule IT-2220 (State Form 440, R1/9-02)

- Line 9 and instructions: "Enter ~~100% of prior year's portion of 2001~~ final income tax liability, net of tax reduction credits (do not reduce by estimated taxes paid) that is relative to number of months in 2002 taxable period. See instructions..."
- Line 12 instructions: "Enter the amount of estimated taxes paid by ~~the due date of the December 31, 2002~~ for installments for each ~~quarter~~ in 2002."
- Lines 19 and 22: reference to columns "(a) through 9(d)" should be: "(a) through (d)..."
- Instruction page, column 2, second to the last sentence. "Use the entire amount from lines 7 and 10 for returns consisting of one, or less than one, quarterly period."

Form FIT-20, Schedule FIT-2220 State Form 77628, (R1/9-02) [*Reissue as (R2/12-02)*]

- FIT-20 Form Page 4, line 6. "Enter in (a) through (d) the corresponding quarterly installment dates ~~corresponding to the 20th day of the 4th, 6th, 9th and 12th months of the tax year~~ in effect during 2002."

IT-20NP Instruction Booklet SP 155 (R1/9-02)

- Page 4, column 2, fifth sentence. "If a federal extension is not needed, a taxpayer may request, in writing on or before April 15; ~~2002 2003~~, an Indiana extension of time to file..."
- Page 8, line 73. "...*Fiscal year taxpayers filing for period ending December 31, 2002* enter only the amount of gross income tax from line 54..."

PRACTITIONER HOTLINE
317-233-4017
800-462-6320
(code 4367)

Please do not give these telephone numbers to your clients -- a busy signal means we will not be able to give you the special attention you deserve.

2002 Individual Tax Form Correction

IT-40PNR Correction

Line 7 currently instructs taxpayers to check a box if "you were (or your spouse was) 65 or older and **line 36A** from Indiana Schedule A is less than \$40,000." The correct line reference should be **37A**, not 36A.

(The same line reference change is true in the instructions for Line 7 on Page 19.)

ELECTRONIC FILING SURPASSING PAPER

Over half of all Indiana individual income tax returns were filed electronically for the first time in 2002, reports the department. A total of 1,587,811 returns for the tax year 2001 were filed by nontraditional means; and 1,374,002 were filed via the traditional paper method.

Of the total 2,961,813 2001 Individual Indiana State Tax Returns filed by December 30, 2002, 889,411 were filed via federal/state electronic methods; 582,461 were bar coded; 72,177 were filed with Federal/State TeleFile; and, 43,762 were filed via I-File.

For the 2002 tax year, a total of 410,336 returns have been received as of February 10, 2003. That includes: 314,031 federal/state electronic; 23,225 bar coded; 24,733 federal/state TeleFile, and 7,277 I-File returns, leaving a total of 41,070 paper returns filed.

DID YOU KNOW?

The department has designed and distributed free posters to registered not-for-profit organizations with information on help for problem gamblers.

(See Departmental Notice #18 regarding fiscal year taxpayers to be issued soon.)

HELPFUL HINTS FOR THIS TAX SEASON

NEW:

- Social Security Numbers have been removed from the preprinted name and address area of tax forms. Taxpayers will need to write in their Social Security Numbers.
- A new question has been added to the IT-40 and IT-40PNR tax returns just above the signature section: "Are you filing a Federal Return?"
- Children's Social Security Numbers are now required on the Schedule IN-EIC.
- Remember, taxpayers can use our new eCheck program rolled out last fall to pay current year individual income tax or outstanding liabilities by going to our IN-ePay system at www.in.gov/dor/epay/index.html.
- Win the lottery? Check out the new worksheet in the instruction booklets to see whether your earnings are taxable.
- Indiana Earned Income Credit Advance for tax year 2003 became effective 01/01/03. Taxpayers may sign up for this program of advancement of the Indiana Earned Income Credit by filling out a WH-5 form with their employers.
- Victims of September 20, 2002 storms are encouraged to contact our Taxpayer Advocate's Office if assistance is needed in complying with state deadlines.

NOTE:

- There is an automatic 180-day extension for all personnel in a presidentially-declared combat zone.
- Please remember to complete all four (4) county boxes and have the taxpayers sign their returns.
- (Federal) Preparer Taxpayer Identification Numbers (PTIN's) can be used in the "Paid Preparers" information area.

If you would like to receive notification via e-mail when the newest edition of the Indiana Tax Dispatch has been posted to our Web site, please send an e-mail message to pfrequest@dor.state.in.us. Type "Add to Dispatch e-mail list" in your subject line.

Please include your forms order account number, if you already have one -- or, request one, if you do not. Also include: your name, your company name, your FAX number, your county code, your postal mailing address and your e-mail address.

Our next issue is scheduled for April-May 2003.

NEW BUSINESS ON THE BLOCK?

The BT-1 (Business Tax Application) has been revised. Either download the most current version from our Web site, www.in.gov/dor/taxforms/pdfs/bt-1.pdf, or contact us.

INTEREST RATES HAVE DROPPED!

As of January 1, 2003, the interest rate for Overpayments/Refunds is 4%, and the interest rate for Delinquency Payments is 6% -- each down 2%. Check our web site for our complete interest history: www.in.gov/dor/specialresources/pracnews/pdf/interest.pdf.

FORMS ORDERING

By Internet, visit our Web site: www.IN.gov/dor. (Click on either the "Tax Forms" or "Publications" link.)

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